

Article - Local Government

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§20–803.

(a) By ordinance, the County Commissioners of Calvert County may impose a building excise tax on any building construction in Calvert County.

(b) The County Commissioners of Calvert County shall specify in the ordinance the types of building construction that are subject to the tax.

(c) The County Commissioners of Calvert County may impose different tax rates on different types of building construction.

(d) The revenues from the tax:

(1) shall be deposited in the county's general fund; and

(2) may be used for any lawful purpose in the county.

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